DILWORTH & BARRESE, LLP

ATTORNEYS AT LAW

PETER G. DILWORTH ROCCO S. BARRESE PAUL J. FARRELL

OPCOUNSEL ANN R. POKALSKY 333 EARLE OVINGTON BOULEVARD UNIONDALE, NEW YORK 11553 TRIEFHONE: (516) 228-8484

PACSIMILE (516) 128-8516 c-mail: iplew@dilworthbarresc.com ADRIAN T. CALDERONE
GEORGE M. KAPLAN
DANIEL B. TIERNEY
MICHAEL J. MUSELLA
JAKSHA C. TOMIC
WENDY A. OREENSEICH
MICHAEL E. CARMEN

MICHAEL R. BREW
DOUGLAS M. OWENS III
JOHN F. GALLACHER III
YURI KATESHOV
EUNHEE PARK
DONALD A. BARICEVAC

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DATE: March 18, 2003

TO:

Ivars Cintins

U.S. Patent and Trademark Office

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FROM:

Paul J. Farrell

NO. OF PAGES TO FOLLOW:

MESSAGE:

As requested, attached is an Associate Power of Attorney in U.S. Application SN 09/820,546.

Please call Mike Brew at 516-228-8484 to discuss.

IN CASE OF INCOMPLETE OR INADEQUATE TRANSMISSION, PLEASE CALL Maria at: (516) 228-8484.

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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

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ASSOCIATE POWER OF ATTORNEY

Please recognize MICHAEL R. BREW, Reg. No. 43,513 of DILWORTH & BARRESE, LLP. 333 Earle Ovington Boulevard, Uniondale, New York 11553 as associate attorney in the above-mentioned application, with full power to prosecute said application, to make alterations and amendments therein, and to transact all business in the Patent and Trademark Office connected therewith.

Telephone calls can be made to the said associate attorney by dialing (516) 228-8484.

March 18, 2003

Date

Attorney for Applicant(s)

Reg. No. 33,494

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